



**Nicole Galloway, CPA**  
Missouri State Auditor

# CITIZENS SUMMARY

## Findings in the audit of the City of St. Louis - Department of Streets

Towing Division	The Towing division's accounting controls and procedures for recording and reconciling payments collected were poor. Division personnel have not performed a formal review of towing rates since the current rates went into effect on January 1, 2008.
Scrap Metal Sales	Refuse division procedures did not ensure the accuracy of scrap metal payments received.
Accounts Receivable	Department personnel do not follow established procedures to ensure contractors are denied permits, as required, when they have outstanding balances due. Department personnel did not refer individuals with amounts due for damages to lights or light poles or general damages to the City Counselor's office in the timeframe required.
Capital Assets	Traffic and Lighting division personnel did not perform an annual physical inventory of capital assets as required.

In the areas audited, the overall performance of this entity was **Fair**.\*

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\*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



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**Recommendations in the audit of the City of St. Louis - Department of Streets**

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**Towing Division**

The Department of Streets:

- 1.1 Continue to improve procedures to ensure receipts are recorded properly, the composition of receipts is reconciled to the composition of amounts recorded and transmitted, and the manual ledger and Regional Justice Information System (REJIS) records are reconciled to each other and transmittals to ensure records are accurate and complete.
- 1.2 Periodically perform a formal review of tow rates to ensure the amounts reflect current costs and revenues are sufficient to cover the cost of providing services.

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**Scrap Metal Sales**

The Department of Streets reconcile the net tonnage weighed at the transfer station to the net tonnage weighed by the buyer to ensure the payment is appropriate and investigate any significant differences.

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**Accounts Receivable**

The Department of Streets:

- 3.1 Review all outstanding accounts receivable balances due from contractors prior to issuing a permit and deny applicable permit applications in accordance with department procedures.
- 3.2 Refer accounts with balances due for damages to the City Counselor's office after 90 days as required.

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**Capital Assets**

The Traffic and Lighting division perform an annual inventory of capital assets as required.